



\*\*\*\* YOU CAN LET RITA CALCULATE YOUR TAXES BY USING THE AUTO CALCULATE FORM 37 AVAILABLE AT [WWW.RITAOHIO.COM](http://WWW.RITAOHIO.COM). PLEASE REVIEW THE SEPARATE AUTO CALCULATE INSTRUCTIONS ON THE WEBSITE BEFORE STARTING\*\*\*\*

## DO YOU QUALIFY FOR FORM 37B?

	YES	NO	Office Use Only
1. Were you a resident of one of the R.I.T.A. municipalities listed on page 6 during 2009?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Did you reside at the same address the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you have W-2 Income Only?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If your employer did not withhold any local or city tax on any of your W-2 form(s), were the wages earned in your resident municipality or a non-taxing municipality; i.e. township or out of state?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you answered **YES to all** of the above questions, then **Form 37B** is for you, please proceed.

If you answered **NO to any** of the above questions, you are not eligible to file Form 37B. You must complete a Declaration of Exemption Form or Individual Tax Form 37. You may **obtain Forms** at [www.ritaohio.com](http://www.ritaohio.com) or by calling 440-526-0900 or 800-860-7482.

Note: If your employer under withheld tax on any W-2 form and your wages were not earned in your city of residence or in a non-taxing area; i.e. township or out of state, you may not be able to use Form 37B. Please contact R.I.T.A. if you are unsure about your particular situation.

# INSTRUCTIONS FOR FORM 37B

These instructions are to serve only as guidelines and are superseded by the applicable municipal ordinances and rules and regulations.

You are eligible to use Form 37B if you report **only wage income, did not move within the tax year and live in a RITA city that provides full tax credit.** See list of eligible municipalities on page 6 of 37B instructions.

The Form 37B, Section A, may be used if you want RITA to calculate your tax liability and bill you for tax due to any RITA Municipality. Attach your W-2 form(s) and mail your completed return in the enclosed envelope as soon as possible. If you wish to calculate your tax due, the filing deadline for Form 37B, Section A and B, is no later than April 15, 2010.

**WHO MUST FILE:** Any individual 18 years of age (for exceptions, see special notes on page 4) and over if you either:

- Live in a RITA municipality
- Work in a RITA municipality and municipal tax is not properly withheld
- Conduct business in a RITA municipality
- Own rental property in a RITA municipality

**ARE YOU EXEMPT:** See declaration of exemption and special notes on page 4 for a list of possible exemptions.

## IF EXEMPT:

- Check exemption box (Form 37B, page 3)
- Complete declaration of exemption (Form 37B, page 4)
- Include proof of exemption

## TAXABLE INCOME:

**Warning: Income reported is subject to verification by the IRS. Nonreporting or underreporting of income will result in assessments of penalty and interest as provided by local ordinances.** You must report all your income regardless of the income's origin or characteristics including: wages, salaries, commissions, stock options, severance pay, other compensation including fees, sick pay, bonuses, tips, rents and lottery/gambling winnings to the extent they are taxable as provided by ordinance, profits/losses from businesses including professional associations, partnerships and Subchapter S corporations, royalties and employer supplemental unemployment benefits (subpay). **YOUR CONTRIBUTIONS TO RETIREMENT PLANS, ANNUITIES, DEFERRED COMPENSATION, 401K OR INDIVIDUAL RETIREMENT ACCOUNTS ARE TAXABLE WHETHER OR NOT YOUR W-2 FORM SHOWS THIS INCOME AS TAXABLE.**

## NON-TAXABLE INCOME:

**Income not taxed by municipalities includes:** interest (1099-int), dividends (1099-div), Social Security, pensions, income from Board of Elections (voting booth), workers compensation, poor relief including state unemployment compensation, active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age. (For exceptions to the under 18 years of age exemption, see special notes on page 4.)

## REFUNDS:

If you are requesting a refund:

- **FOR ESTIMATED PAYMENTS:** complete Form 37EZ, Form 37B, or Form 37
- **FOR EXCESSIVE PAYROLL WITHHOLDINGS** (including tax withheld for a person under 18 years of age): complete Form 10A
- **FOR FEDERAL FORM 2106, Employee Business Expenses:** complete Form 10A

\* Note: refunds received from your work city may affect the tax due to your resident municipality. You may obtain forms at [www.ritaohio.com](http://www.ritaohio.com) or by calling 440-526-0900 or 800-860-7482.

## NAME, ADDRESS, AND SOCIAL SECURITY NUMBER(S):

If your social security number, name or address is printed incorrectly, draw a line through the incorrect information and make the necessary corrections. **Indicate your Social Security Number(s).**

## AMENDED RETURNS:

If you are filing an amended return, check the appropriate box and indicate the tax year to be amended.

## SECTION A – WAGE INFORMATION:

\*\*\* List each W-2 separately, Indicate only one W-2 per row \*\*\*

**NOTE:** If you worked in more than one municipality and your employer withheld tax for each of the municipalities, list each as a separate W-2 entry in Section A.

- **Column A** - Enter municipality where your wages were earned.
- **Column B** - Wages:
  - A. All employee compensations paid to you by your employer(s) during 2009.
  - B. Tips not reported by your employer.
  - C. Wages you received not included on a W-2 form.
  - D. Employee contributions to retirement plans excludable as compensation by the Federal or State government.

- **Column C** - Enter Tax Rate of your resident municipality, see Tax Table on page 6.
- **Column D** - Multiply wages (Column B) by Tax Rate (Column C).
- **Column E** - Enter all local/city tax withheld by your employer for the municipality where you worked and/or lived, as reported on your W-2 form. **Do not include any school district tax that has been withheld.**
- **Column F** - Enter the amount from Column D or E, whichever is less.

## SECTION B - TAX CALCULATION:

- Line 1 – Enter total wages from Section A, T-1  
Line 2 – Multiply Line 1 by Tax Rate of residence municipality, see page 6  
Line 3 – Enter allowable credit from Section A, T-2  
Line 4 – Subtract Line 3 from Line 2. Note: If Line 4 is less than zero, use zero. For a refund of excess withholding tax, complete Form 10A. You may obtain forms at [www.ritaohio.com](http://www.ritaohio.com).  
Line 5 – Add your 2009 estimated tax payments and enter the sum on Line 5. **Do not include payments made in 2009 for a previous tax year.**  
Line 6 – Enter any credit from the prior year. **AMOUNTS FOR LINES 5 AND 6 CAN BE VERIFIED BY CALLING RITA.**  
Line 8 – If Line 7 is less than Line 4, subtract Line 7 from Line 4. Enter the difference on Line 8 (Cannot be less than zero). **THIS BALANCE DUE MUST BE PAID TO RITA WHEN YOU FILE THIS RETURN. ADDITIONALLY, YOU MUST PAY AT LEAST ONE FOURTH OF YOUR ESTIMATED 2010 TAX LIABILITY.** See instructions for Line 12. Note: If you owe less than \$1.00, (For Manchester \$10.01; Fairborn, Oxford, Ripley, Tallmadge and Twinsburg \$5.00; Bellevue \$3.00; Loveland and Macedonia \$2.00), you do not have to pay this amount.  
Line 9 – If Line 7 is greater than Line 4 and you want that overpayment credited to your account, enter the full amount on Line 9. **AN OVER-PAYMENT MAY NOT BE SPLIT BETWEEN CREDIT AND REFUND.**  
Line 10 – If Line 7 is greater than Line 4 and you want that overpayment refunded to you, enter the full amount on Line 10.  
Line 11 – If you anticipate owing income tax in 2010, you must estimate your taxes and make quarterly payments. Complete Line 11 if the anticipated 2010 tax due is \$10.00 or more. The minimum estimate requirement of \$10.00 varies for certain municipalities. See the Special Notes at [www.ritaohio.com](http://www.ritaohio.com) for exceptions. You may use the amount from Line 4 as your estimate. **NOTE:** If you have a change in your income during the year, you can adjust your estimated tax on any one of the quarterly billing statements sent to you throughout the year.  
Line 12 – Enter first quarter 2010 estimate (1/4 of Line 11) or full estimate (Line 11). Note: Subtract any credit you may have from line 9 and enter the difference on Line 12.

**SIGNATURE(S):** Sign and date your return. It is not considered a completed return unless you sign it. Both you and your spouse must sign a joint return.

**DOCUMENTATION:** Copies of all W-2s and 1099s must be submitted with your return as verification of income and tax withheld as shown on your return. If you pay the tax directly to another city, you must include a copy of that city's completed tax form as proof of payment of tax. Failure to include the proper verification of the amounts stated on the return or to provide relevant documentation upon request may affect amounts of taxable income and/or allowable credit.

**PAYMENT:** If you owe tax, please make check or money order for the amount on Line 13 payable to R.I.T.A. and attach to the front of your return. A fee will be assessed to your account for a dishonored check or a check / electronic debit that is unable to be processed. R.I.T.A. may choose to redeposit your returned item electronically. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law. Electronic filers assume all responsibility for the accuracy of the information submitted and is therefore subject to any assessed fees described above for their errors.

**If you would like to verify your tax due, use our Auto Calculate Form 37 or file your return using E-File, both are available at [www.ritaohio.com](http://www.ritaohio.com).**

**PENALTY AND INTEREST:** In accordance with law, penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes when due. If your estimated payments are not 90% of the tax due, or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest.

## WHERE TO FILE:

Mail completed return and documentation to:

<b>With payment made payable to R.I.T.A.:</b>	<b>Without payment:</b>
R.I.T.A.	R.I.T.A.
P.O. Box 94652	P.O. Box 94653
Cleveland, OH 44101-4652	Cleveland, OH 44101-4653

## CONTACT US

CLEVELAND LOCAL: (440) 526-0900  
TOLL FREE: (800) 860-7482  
COLUMBUS TOLL FREE: (866) 721-7482  
YOUNGSTOWN TOLL FREE: (866) 750-7482  
TDD: (440) 526-5332  
Obtain forms at [www.ritaohio.com](http://www.ritaohio.com)

2009-2010 TAX TABLE

TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT	TAX CODE	MUNICIPALITY	TAX RATE	TAX CREDIT	CREDIT LIMIT
018	Addyston	.01	1.00	.01	509	Minerva Park	.01	.50	.01
015	Andover	.015	1.00	.015	515	Mogadore	.02	1.00	.02
013	Arlington Heights	.021	1.00	.021	520	Moreland Hills	.01	.00	.01
006	Ashville	.01	.00	.01	528	Mount Sterling	.01	.00	.01
010	Aurora	.02	1.00	.02	535	New Albany	.02	1.00	.02
020	Avon	.0175	1.00	.015	504	New Bloomington	.01	.50	.01
021	Avon Lake	.015	1.00	.015	554	New Franklin	.01	1.00	.01
040	Bay Village	.015	1.00	.01	524	New Richmond	(2010) .01	.50	.01
050	Beachwood	.015	1.00	.015	525	New Waterford	.01	.50	.01
051	Beachwood East JEDD	.015	----	----	540	Newburgh Heights	.02	.60	.01
052	Beachwood West JEDD	.015	----	----	561	Newtown	.01	1.00	.01
054	Beaverdam	(2010) .01	1.00	.01	549	North Lewisburg	.01	.50	.01
065	Bedford Heights	.02	1.00	.02	550	North Olmsted	.02	1.00	.02
086	Bellevue	.015	1.00	.015	570	North Royalton	.02	1.00	.0125
090	Bentleyville	.01	.25	.01	580	Oakwood Village	.02	1.00	.02
100	Berea	.02	1.00	.015	585	Oberlin	.019	1.00	.019
102	Bettsville	.01	.00	.01	590	Olmsted Falls	.015	.50	.015
104	Bexley	.02	.80	.02	589	Olmsted JEDD	.015	----	----
110	Boston Heights	.02	1.00	.02	600	Orange	.02	.60	.015
130	Brecksville	.02	1.00	.02	601	Orange-Chagrin - Highlands JEDD	.02	----	----
140	Broadview Heights	.02	.75	.02	606	Ottawa	.01	1.00	.01
150	* Brooklyn	(2009) .0229	1.00	.0229	609	Oxford	.0175	1.00	.0175
		(2010) .025	1.00	.025	650	Pepper Pike	.01	.50	.01
160	Brooklyn Heights	.02	1.00	.02	654	Perry	.01	1.00	.01
167	Campbell	.025	1.00	.025	664	Perry JEDD	.01	----	----
168	Cardington	.01	1.00	.01	637	Piketon	.01	.50	.01
195	Cecil	.01	.50	.01	640	Plain City	.01	.00	.01
192	Cedarville	.01	1.00	.01	641	Pleasant Hill	(2009) .0075	.00	.0075
194	Centerburg	.01	.50	.01	644	* Portage	(2009) .01	.00	.01
180	Chagrin Falls	.015	.75	.015	648	Powell	.0075	1.00	.0025
190	Circleville	.015	.50	.015	645	Powhatan Point	.0075	1.00	.0075
193	Clayton	.015	1.00	.015	660	Reminderville	.015	.00	.015
197	Clayton JEDD	.015	----	----	661	Reminderville - Twinsburg Twp JEDD	.015	----	----
224	* Commercial Point	(2009) .01	.00	.01	662	Reynoldsburg	.015	1.00	.015
223	Corwin	.005	1.00	.005	663	Reynoldsburg E-Zone	.015	----	----
250	Cuyahoga Heights	.02	1.00	.02	670	Richmond Heights	.02	1.00	.02
270	East Cleveland	.02	.00	.01	671	Richwood	.01	.00	.01
268	East Palestine	.01	.00	.01	669	Ridgeway	.005	.00	.005
271	* Edison	(2009) .005	.00	.005	672	Ripley	.01	1.00	.01
277	Elyria	.0175	1.00	.0175	680	Riverside	.015	1.00	.015
282	Elyria Township/City of Elyria JEDD	.0175	----	----	703	Rossford	.0225	1.00	.0225
287	Fairborn	.015	1.00	.015	704	Sabina	.01	1.00	.01
291	Fairport Harbor	.02	1.00	.02	707	Saint Paris	.01	1.00	.01
300	Fairview Park	.02	.75	.0125	712	Salineville	.01	.00	.01
304	Fort Jennings	.01	1.00	.01	710	Sandusky	.01	.00	.01
308	Fredericktown	.01	1.00	.01	720	Seven Hills	.02	1.00	.011
310	Fremont	.015	1.00	.015	750	Shaker Heights	.0175	.50	.01
316	Gahanna	.015	.8333	.015	749	Shawnee Hills	.02	1.00	.0175
319	Galena	.01	.00	.01	751	Sheffield Lake	.015	.50	.01
317	Galion	.02	1.00	.01	752	Sheffield Village	1/1 through 5/30 (2009) .015	1.00	.015
320	Garfield Heights	.02	1.00	.02			5/31 through 12/31 (2009) .02	1.00	.02
346	Girard	.02	1.00	.02			(2010) .02	1.00	.02
347	Glenwillow	.02	1.00	.02	748	Sherwood	.01	1.00	.01
350	Grafton	.015	1.00	.015	756	Silver Lake	.02	1.00	.02
357	Grandview Heights	(2009) .0225	1.00	.02	757	Silverton	.0125	.00	.0125
358	Grove City	.02	1.00	.02	763	South Charleston	.01	1.00	.01
364	Haskins	.01	.50	.01	770	South Euclid	.02	.75	.01
370	Highland Heights	.02	1.00	.02	776	Steubenville	.02	1.00	.02
371	Hilliard	.02	1.00	.02	764	Stratton	.01	1.00	.01
384	* Huber Heights	(2009) .02	1.00	.02	775	* Streetsboro	1/1 through 5/27 (2009) .01	.00	.01
378	Hudson	.02	1.00	.02			5/28 through 12/31 (2009) .02	1.00	.02
390	Independence	.02	1.00	.02			(2010) .02	1.00	.02
340	Jackson Center	.015	1.00	.015	780	Strongsville	.02	.75	.02
377	Jewett	.01	1.00	.01	779	Sunbury	.01	.00	.01
386	Johnstown	.01	1.00	.005	784	Swanton	.0125	.50	.01
392	Kent	.02	1.00	.02	783	Tallmadge	.02	1.00	.02
338	* Kettlersville	(2009) .01	.50	.01	137	Tallmadge-Brimfield Twp JEDD	.0075	----	----
412	* Killbuck	(2010) .01	1.00	.01	794	Tontogany	.01	1.00	.01
394	Kirtland	.02	1.00	.0175	792	Toronto	.02	1.00	.02
398	LaGrange	.015	1.00	.015	801	* Tremont City	.01	.00	.01
401	Lakemore	.02	1.00	.02	790	Twinsburg	(2009) .02	1.00	.02
424	Lithopolis	.01	.00	.01			(2010) .0225	1.00	.0225
427	* Lockbourne	.01	.00	.01	797	Uhrichsville	.0175	1.00	.0175
426	Lockland	.021	1.00	.021	800	University Heights	.025	1.00	.01
436	Loveland	.01	1.00	.01	802	Upper Arlington	.02	1.00	.02
440	Lyndhurst	.015	.50	.015	806	Urbancrest	.02	1.00	.02
450	Macedonia	.02	1.00	.02	810	Valley View	.02	1.00	.02
451	Macedonia/Northfield Ctr Twp.	.02	----	----	815	Vermilion	.01	1.00	.01
454	Maineville	.01	.50	.01	821	Wakeman	.01	.50	.01
456	Manchester	.01	1.00	.01	834	Wellston	.01	1.00	.01
460	Maple Heights	.025	1.00	.025	839	Wellsville	.01	.00	.01
466	Martins Ferry	.0075	1.00	.0075	841	* West Elkton	(2009) .01	1.00	.01
480	Mayfield Heights	.01	.50	.01	840	Westlake	.015	1.00	.015
485	Mayfield Village	.015	1.00	.015	842	Weston	.01	.00	.01
486	Mechanicsburg	.01	.00	.01	870	Willoughby	.02	1.00	.02
489	Melrose	(2010) .01	.00	.01	880	Willoughby Hills	.015	1.00	.01
490	Mentor	.02	1.00	.02	890	Willowick	.02	.875	.02
496	Metamora	.01	.50	.01	892	Willshire	.01	.00	.01
500	Middleburg Heights	.02	1.00	.02	894	Wintersville	.01	1.00	.01
499	Middle Point	.015	1.00	.01	900	* Woodmere	(2009) .02	.75	.01
503	Middleport	.01	1.00	.01			(2010) .025	1.00	.025
508	Mingo Junction	.02	1.00	.02	901	Woodstock	.01	.00	.01
505	Milan	.005	.00	.005	904	Worthington	.02	1.00	.02
513	Milford	.01	.00	.01	906	Yellow Springs	.015	1.00	.015
523	Milford JEDD	.01	----	----	907	Youngstown	.0275	1.00	.0275
507	Milford Center	.01	.50	.01					

- \*BEAVERDAM - 2010 Tax Effective 1-1-10
- \*BROOKLYN - 2009 Tax Rate and Credit Limit is an average based on a change from .02 1.00 .02 to .025 1.00 .025 effective 6-1-09
- \*COMMERCIAL POINT - 2009 Tax Effective 1-1-09
- \*EDISON - 2009 Tax Effective 1-1-09
- \*GRANDVIEW HEIGHTS - 2009 Tax Rate change from .025 to .0225 effective 1-1-09
- \*HUBER HEIGHTS - 2009 Tax Rate change from .0225 to .02 effective 1-1-09
- \*KETTLERSVILLE - 2009 Tax Effective 1-1-09
- \*KILLBUCK - 2010 Tax Effective 1-1-10
- \*LOCKBOURNE - 2009 Tax Effective 1-1-09
- \*MELROSE - 2010 Tax Effective 1-1-10
- \*PORTAGE - 2009 Tax Effective 1-1-09
- \*NEW RICHMOND - 2010 Tax Effective 1-1-10
- \*SHEFFIELD VILLAGE - 2009 Tax Rate, Tax Credit and Credit Limit change from .015 1.00 .015 to .02 1.00 .02 effective 5-31-09
- \*STREETSBORO - 2009 Tax Rate, Tax Credit and Credit Limit change from .01 .00 .01 to .02 1.00 .02 effective 5-28-09
- \*TWINSBURG - 2010 Tax Rate and Credit Limit change from .02 1.00 .02 to .0225 1.00 .0225 effective 1-1-10
- \*TREMONT CITY - 2009 Tax Effective 7-1-09
- \*WEST ELKTON - 2009 Tax Credit change from .00 to 1.00 effective 1-1-09
- \*WOODMERE - 2010 Tax Rate and Credit Limit change from .02 .75 .01 to .025 1.00 .025 effective 1-1-10